

No. **CR 04 20055 RMW**
HRL

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

FILED
APR 07 2004
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE

THE UNITED STATES OF AMERICA

VS.

ULYSSES Q. NGUYEN

INDICTMENT

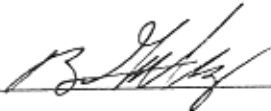
COUNTS ONE THROUGH FIVE: - Title 18, United States Code, Section 7201 - Income Tax Evasion

COUNTS SIX THROUGH TEN: - Title 26, United States Code, Section 7203 - Willful Failure to File Individual Tax Return

COUNT ELEVEN: - Title 26, United States Code, Section 7212(a) - Interference with Due Administration of Internal Revenue Laws

COUNTS TWELVE THROUGH FOURTEEN: - Title 18, United States Code, Section 1001 - False Statement to Government Agency

A true bill.



Foreperson

Filed in open court this 7th day of April

A.D. 2004

Clerk

Bail. \$ No Bail Arrest Warrant

DOCUMENT NO.	CSA's INITIALS
DISTRICT COURT	

1 KEVIN V. RYAN (CASBN 118321)
2 United States Attorney

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CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ULYSSES Q. NGUYEN,

Defendant.

CR No. 04 20055

VIOLATIONS: 26 U.S.C. § 7201 -- Income
Tax Evasion; 26 U.S.C. § 7203 -
Willful Failure to File Individual Tax
Return; 26 U.S.C. § 7212(a) -- Interference
with Due Administration of Internal
Revenue Laws; 18 U.S.C. § 1001 - False
Statement To Government Agency

SAN JOSE VENUE

The Grand Jury charges:

INDICTMENT

At all times relevant to this Indictment:

1. Defendant ULYSSES Q. NGUYEN was a resident in San Jose, California who owned and operated businesses engaged in the buying, selling and repair of computers and computer peripherals.
2. Ulysses Enterprise was a business located in San Jose, California that sold computer equipment including CPU modules of Sun Microsystems. Defendant NGUYEN owned and operated Ulysses Enterprise, which commenced operations in or about March 1996.
3. Pacific Disk Drive Exchange was a business located in San Jose, California that

1 sold and repaired computer disk drives. Defendant NGUYEN owned and operated Pacific Disk
2 Drive Exchange, which commenced operations in or about January 1997.

3 COUNTS ONE THROUGH FIVE: (18 U.S.C. § 7201)

4 4. The allegations in paragraphs 1 through 3 are realleged and incorporated herein as
5 if set forth in full.

6 5. During the calendar years 1997 through 2001, the defendant

7 ULYSSES Q. NGUYEN,

8 a resident of San Jose, California, had and received taxable income in the approximate amounts
9 set forth below; that upon said taxable income there was a substantial amount of tax due and
10 owing to the United States of America; that well-knowing and believing the foregoing facts, the
11 defendant, on or about the dates specified below, in the Northern District of California, and
12 elsewhere, did willfully attempt to evade and defeat the said income tax due and owing by him to
13 the United States of America for said calendar years by failing to make an income tax return on
14 or before the date required by law, to any proper officer of the Internal Revenue Service, by
15 failing to pay to the Internal Revenue Service said income tax, and by concealing and attempting
16 to conceal from all proper officers of the United States of America his true and correct income:

COUNT	CALENDAR YEAR	TAX DEADLINE	TAXABLE INCOME	TAX DUE AND OWING
1	1997	April 15, 1998	\$798,469	\$325,213
2	1998	April 15, 1999	\$1,089,725	\$448,257
3	1999	April 15, 2000	\$909,997	\$372,375
4	2000	April 15, 2001	\$252,242	\$95,402
5	2001	April 15, 2002	\$94,908	\$36,187

23 All in violation of Title 26, United States Code, Section 7201.

24 COUNTS SIX THROUGH TEN: (26 U.S.C. § 7203)

25 6. The allegations in paragraphs 1 through 3 are realleged and incorporated herein as
26 if set forth in full.

27 7. During the calendar years 1997 through 2001, in the Northern District of
28 California, the defendant

1 ULYSSES Q. NGUYEN,

2 who was then a resident of San Jose, California, had and received gross income in the
3 approximate amounts set forth below; that by reason of such income he was required by law,
4 following the close of the calendar year specified below, and on or before the date required by
5 law, to make an income tax return to the District Director of Internal Revenue for the Internal
6 Revenue Service Center, Western Region, at Fresno, California, or other proper officer of the
7 United States, stating specifically the items of his gross income and any deductions and credits to
8 which he was entitled; that knowing all of the foregoing, he willfully and knowingly failed to
9 make an income tax return to the District Director of Internal Revenue, or to any other proper
10 officer of the United States:

11

COUNT	CALENDAR YEAR	TAX DEADLINE	GROSS INCOME
12 6	1997	April 15, 1998	\$932,281
13 7	1998	April 15, 1999	\$1,233,398
14 8	1999	April 15, 2000	\$985,000
15 9	2000	April 15, 2001	\$286,124
16 10	2001	April 15, 2002	\$108,800

17 All in violation of Title 26, United States Code, Section 7203.

18 COUNT ELEVEN: (26 U.S.C. § 7212(a))

19 8. The allegations in paragraphs 1 through 3 are realleged and incorporated herein as
20 if set forth in full.

21 9. On or about April 3, 2000, in the Northern District of California, and elsewhere,
22 the defendant

23 ULYSSES Q. NGUYEN,

24 then a resident of San Jose, California, did willfully and knowingly attempt to corruptly endeavor
25 to obstruct and impede the due administration of the Internal Revenue Code (Title 26 of the
26 United States Code) by providing to two Internal Revenue Service, Criminal Investigation
27 Division, Special Agents approximately forty-nine fictitious purchase orders concerning
28 purported business expenses in 1999, all in violation of Title 26, United States code, Section

1 7212.

2 COUNTS TWELVE THROUGH FOURTEEN: (18 U.S.C. § 1001)

3 10. The allegations in paragraphs 1 through 3 are realleged and incorporated herein as
4 if set forth in full.

5 11. On or about the dates specified below, in the Northern District of California, the
6 defendant

7 ULYSSES Q. NGUYEN,

8 in a matter within the jurisdiction of the United States Department of Treasury, Internal Revenue
9 Service, an agency of the United States, that is, concerning his business activities and taxable
10 income, did knowingly and willfully make false, fictitious and fraudulent statements and
11 representations of a material fact, as the defendant then and there well knew and believed, as set
12 forth below:

13 // // //

COUNT	DATE	FALSE STATEMENT
12	March 30, 2000	The defendant had shut down his business Pacific Disk Drive in the beginning of 1998, when in truth and fact, the defendant continued to operate Pacific Disk Drive and generate business income from Pacific Disk Drive after the beginning of 1998.
13	March 30, 2000	The defendant stopped working in the beginning of 1998 after he shut down his business Pacific Disk Drive, when in truth and fact, the defendant continued to work and earn taxable income from Pacific Disk Drive and other sources after the beginning of 1998.
14	January 31, 2003	The defendant's businesses incurred losses every year and he never owed money to the Internal Revenue Service, when in truth and fact, the defendant's businesses generated profits and taxable income during 1997 through 2001.


All in violation of Title 18, United States Code, Section 1001.

DATED:

A TRUE BILL.


FOREPERSON

KEVIN V. RYAN
United States Attorney


MATTHEW A. PARRELLA
Chief, San Jose Branch

(Approved as to form: )
AUSA MARK L. KROTOSKI